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The Right Way
to—
Figure
Plumbing



THE RIGHT WAY TO FIGURE PLUMBING

By
EMIL H. DISCH
||

Author of
Plumbing for the Engineer
and
Plumbing for the Architect

MILWAUKEE
J. H. YEWDALE & SONS CO., Printers
1915

1915

Copyright 1915
By EMIL H. DISCH

THE NEW
AMERICAN

THE RIGHT WAY TO FIGURE PLUMBING.

THIS book is meant to better the conditions of the plumbing business in general to whatever extent it may, as the plumbing business is in such shape that unless at least some of us exert ourselves in regards to bettering the conditions, there seems to be further danger.

Three of the most important points in the plumbing contracting business, in my mind, are:

First: The most important is to figure your job right. How to do this is just as important. This book will show you very plainly how to do this, even though you might be somewhat neglectful of your business. It will not make much difference providing you have figured your job right in the first place.

Second: Another important thing is your Overhead or Running Expense. Unless you figure your Overhead Expense of what it costs you to run your business each year, you cannot expect to be very successful in the plumbing business. You cannot afford to take business at what it costs you to handle it. It appears that there is about 98% of the plumbers who are not figuring any Overhead Expense and for this reason they are working for a few dollars or less the year round, and year after year.

Third: An important point is to charge your material and everything that costs money on every Contract Job you do. Without doing this, you cannot know how you are going along. You cannot take a Contract and not charge the material and labor to the Contract and make much of a success in the plumbing contracting business.

EMIL H. DISCH.

4.

THOUSANDS OF DOLLARS THROWN AWAY EACH YEAR.

THREE HUNDRED THOUSAND DOLLARS thrown away in Overhead Expense during the year in the Plumbing Business in the City of Milwaukee. Why? Because I think the Plumbers do not know that they are doing it. This being the case, it means an Average of Fifteen Hundred Dollars a Year being thrown away in the Plumbing Business in the City of Milwaukee, an Average Overhead Expense of 15% on the Dollar, more than twice as much money being thrown away in Overhead and Depreciation during the year, than there is being earned in Profits.

Why is it that plumbers who have been in the plumbing business on live business streets from fifteen to twenty-five years are moving around the corner on side streets and to basements, and some even move their business to their barns? Trying to cut down Expenses, I suppose. But what is the good of this when they do not figure this Overhead Expense? No matter how small they think it is, they cannot get along when this Overhead Expense is as large as their earnings. If the man that was on a good, live business street for fifteen years had an Overhead Expense of Fifteen Hundred Dollars a year and never figured it, it is very plain to see why he moves to a side street basement or barn. For in the fifteen years time he has thrown away just Twenty-two and One-half Thousand Dollars, simply because his Overhead Expense was not figured, as it should have been, on each Dollar's worth of business. A man that has been in the plumbing business and in a good location for twenty-five years and had an Overhead Expense of Twenty-five Hundred Dollars a year, has given away of his own money only Sixty-two and One-half Thousand Dollars. Nobody in the plumbing business finds the money to pay his Expenses. To run his business he has got to earn it, but he cannot

earn it by not adding it on the work when he figures his jobs. This money that has got away from you was your money and you should have every Dollar of it—it belonged to you.

Where one of the great troubles lies is in your Overhead Expense.

There is no one in the plumbing business that can deny that his Overhead Expense is not what is shown in this book, providing he does business in a businesslike manner. It is even more, but if we get to find out what it really means, we will figure it all a little later on. Just think of it, the one man shop with no records, charges and credits, no material, Laborers' or Plumbers' Time charged to his jobs. Supposing he works 300 days a year by putting in long hours, Sundays and nights, and thinks from the way that he takes business that he is earning Five Dollars a day, it would make Fifteen Hundred Dollars, and the fact of the matter is, his Overhead Expense is Fifteen Hundred Dollars or even more. Nobody to blame but the man in the plumbing business. If this be true, and it is true, this plumber will go along and in the course of ten years time, and he should do nothing but work and keep no records, just merely work long hours, days and nights and holidays, and by all of this not even charge the material hauled to the jobs and have no way of knowing what is going on in business, simply work with the tools and by so doing, keep his Expense down. The very least, then, would be One Thousand Dollars for the year and if he did get in 300 days at Five Dollars a day, his year's earnings would be Five Hundred Dollars. Some earnings for a man in business. Why, the journeyman plumber can earn Fourteen Hundred and Thirty Dollars a year by working $5\frac{1}{2}$ days a week or about 286 full days a year.

Overhead Expense for one year's business for the plumber that does from Five to Ten Thousand Dollars' worth of business a year.

Store or Shop Rent @ \$10.00 per mo.,	\$120.00
Barn or Garage Rent @ 5.00 per mo.,	60.00
Horse feed	119.20
Blacksmithing, horseshoeing, picks and bars sharpened and wagon repairs.....	25.67
Apprentice's Wages at Average of \$4.50 a week, 3 years.....	234.00
Telephone	50.00
Fuel	24.00
Harnessmaker, for blankets, wagon grease	
Stationery	11.05
Stamps	9.00
and harness repairs.....	9.00
Taxes	18.00
Fire Insurance	20.00
Liability or other Insurance.....	12.00
Plumber's License	25.00
Say about Two Thousand Dollars investment at the small sum of 3% Interest..	60.00
Street Car Fare.....	17.00
Depreciation at the small sum of 1% on the Dollar	50.00
If automobile is used in place of horse and wagon	140.00
Bonds on Licenses or Contracts.....	10.00
Miscellaneous	7.00
Gas Bills or Lighting	6.00
Donations and Advertising.....	10.00
Cleaning and Scrubbing Store or Shop....	12.00
Bookkeeper's Wages at the small sum of \$9.00 per week	468.00
	<hr/>
	\$1,516.92

This allows nothing for lawyers' bills or bad bills, lumber to brace bad ditches, horse doctor bills, time lost on account of rain or Shop Time.

Overhead Expense for one year's business for the shop that does from Fifteen Thousand to Thirty Thousand Dollars worth of business a year.

Store or Shop Rent @ \$30.00 per mo...	\$360.00
Barn Rent, from \$4.00 to \$6.00, average of \$5.00	60.00
Garage Rent at \$5.00 per mo.....	60.00
Bookkeeper's Salary, \$15.00 per week...	780.00
Apprentice's Wages, average per week \$4.50 for 3 years.....	234.00
Liability Insurance, average of 86 cents per \$100.00	73.00
Fire Insurance on \$2,000.00 stock and barn	30.00
Auto Insurance	20.00
Taxes	40.00
Horse Feed	120.00
Blacksmithing, horseshoeing, wagon repairs, picks and bars sharpened.....	30.00
Harness Maker	10.00
Auto Repairs, Gasoline and Oils, Tires and Upkeep	265.00
Telephone	75.00
Plumber's License	25.00
Bonds for Licenses	10.00
Advertising and Donations which you cannot get out of.....	20.00
Lighting	10.00
Heating and Fuel	25.00
Stationery	20.00
Stamps	20.00
Street Car Fare	20.00
Cleaning and scrubbing Store and Office..	12.00
Say Five Thousand Dollars Invested in the business at 5 % Interest.....	250.00
Miscellaneous	15.00
Depreciation for the year's business at 1 % on a Dollar	200.00
Comebacks on work and Shop Time which must be lost	216.00
	<hr/>
	\$3,000.00



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The Right Way
to—
Figure
Plumbing

Hundred Dollars a year; to earn as much as it costs him to do business, add the same percentage as for Overhead Expense.

The plumber that does Thirty Thousand Dollars' worth of business a year costs him 10% on the Dollar; his Overhead Expense is Three Thousand Dollars a year. To earn as much as it costs him to do business, he must add the same percentage as for Overhead Expense.

The plumber that does Thirty-five Thousand Dollars' worth of business a year costs him 9% on the Dollar; in order to earn Thirty-five Hundred Dollars a year, add 10% to each Dollar's worth of business.

From Thirty-five Thousand Dollars and up, providing double the amount of business is done, it costs 9% on the Dollar.

JOB FIGURED IN THIS BOOK.

The job figured in this book is figured with a 10% Overhead Expense. The 10% Overhead Expense is for the shop that does from Twenty to Thirty Thousand Dollars' worth of business a year. Anyone using the same percentage for Overhead Expense as the job figured, who does less than Twenty Thousand Dollars' worth of business a year will not be figuring the correct percentage of Overhead Expense. The Expense percentages for the different shops will be found on another page in this book.

The different slips from Miscellaneous to the Fixtures and Totals all have extra space below so you can add any odd articles or any additional articles to your figuring list on either slip, write them in with either pencil or pen.

I have done business for years under the methods given in this book and I want to say to you, that by measuring and figuring my jobs as shown here, I have never made a mistake big enough to cause me to lose money enough to eat up my Profits on a single job up to this time, no matter how small or how large. I have done Hundreds of Thousands of Dollars' worth of business this way, in fact, I have had but two jobs where I came out a few Dollars different than I figured. If one is at all careful, I might say that it is impossible to forget any material or make any mistakes by following this system.

WHAT FRESH AIR CONSISTS OF.

14 ft. 2 in. Ex. Hvy. Soil Pipe.....	\$1.40
3-2 in. Ex. Hvy. $\frac{1}{4}$ Bends.....	.36
1-6x2 Reducer .....	.42
6-2 in. lead caulked joints 12 $\frac{1}{2}$ lbs.....	.60
1 $\frac{1}{2}$ lb. oakum .....	.05
	<hr/>
	\$2.83

WHAT STREET WASHER CONSISTS OF.

1- $\frac{3}{4}$ Sill Cock Loose Key.....	\$0.43
1- $\frac{3}{4}$ Comp. Shower Cock .....	.65
6 ft. $\frac{3}{4}$ Galv. Pipe .....	.27
	<hr/>
	\$1.35

WHAT 4 INCH CONDUCTOR CONSISTS OF.

10 ft. 4 in. Ex. Hvy. Soil Pipe.....	\$2.00
1-4 in. $\frac{1}{4}$ Bend .....	.23
3-4 in. lead caulked joints 12 lbs.....	.60
1 $\frac{1}{2}$ lbs. oakum .....	.05
	<hr/>
	\$2.88

WHAT WATER METER CONSISTS OF.

1- $\frac{5}{8}$ Water Meter	\$5.70
1- $\frac{5}{8}$ Meter Stop .....	.50
2- $\frac{5}{8}$ Meter Couplings .....	.50
Setting Meter	1.75
	<hr/>
	\$8.45

WHAT 12 INCH CATCH BASIN CONSISTS OF.

2 ft. 12 in. Clay Pipe.....	\$0.57
1-12 in. Iron Cover .....	.44
1- 2 in. Dale Trap .....	.88
	<hr/>
	\$1.89

THE AMOUNT OF GALVANIZED FITTINGS PER FIXTURE.

- 2 in. 1 for each fixture.
- 1½ in. 1 for each fixture.
- 1¼ in. Small job count them.
Large job 1 for each fixture.
- 1 in. Small job count them.
Large job 1 for each fixture.
- ¾ in. 5 to each fixture.
- ½ in. 2 to each fixture.
- ⅜ in. Small jobs count them.
Larger jobs 2 to each fixture.

DOPE.

The amount of dope or pipe cement, 1 lb. for each 500 ft. from ¾ to 1 in. pipe. 1 lb. for each 300 ft. of pipe from 1 in. to 2 in. pipe.

GASOLINE.

½ gal. for each fixture.

OAKUM.

10 lbs. oakum for each 100 ft. of Soil Pipe.

SCREWS.

6 Screws for each fixture.

PUTTY.

3 lbs. putty for each closet.

JACK CHAIN.

10 ft. jack chain for each 50 ft. Soil Pipe.

CANDLES.

3 candles for small jobs, otherwise 1 for each fixture.

HOW TO ARRIVE AT THE AMOUNT OF LEAD USED FOR CAULKING JOINTS.

2 in. Soil Pipe	1	lb.	for each ft.
3 in. Soil Pipe	1 ¼	lbs.	for each ft.
4 in. Soil Pipe	1 ½	lbs.	for each ft.
5 in. Soil Pipe	2	lbs.	for each ft.
6 in. Soil Pipe	2 ½	lbs.	for each ft.
7 in. Soil Pipe	3	lbs.	for each ft.
8 in. Soil Pipe	3 ½	lbs.	for each ft.
9 in. Soil Pipe	4	lbs.	for each ft.
10 in. Soil Pipe	5	lbs.	for each ft.

I will say to the plumber or plumbers that will follow this system in every detail in figuring and measuring jobs, in charging material to the jobs, in crediting material, keeping records and checking systems and keep books, that at the end of the year he will get for his Profits what I claim or better, and you will be on a solid and absolutely sound business basis for the rest of your days in the plumbing business.

Of course there is something else that goes with the above mentioned, that is, that you attend strictly to business after you do get your work according to the methods given in this system. And by all means, I say to you: "Keep books; by so doing, the sooner and easier you can see the results."

HOW TO ARRIVE AT LABORERS' TIME.

Extraordinary deep digging, per ft.....	\$0.65
Ordinary deep outside sewer with no base- ments, per ft.....	.50
From street to inside of building and inside basement work, including taphole and con- ductors, per ft.....	.25
From curb to inside and basement work, in- cluding conductors, per ft.....	.21
Inside work, including conductors, per ft....	.18

Short connections in old buildings and small jobs,
add 3 % to total Net Cost of job.

WHAT IS MEANT BY FIXTURES.

Any fixture that has a trap under same, with faucets above, is considered a fixture. Plumbers' Time set for the fixtures covers all the rest of the work, except Iron Sewer. The Plumber's Time on Iron Sewer must be figured according to the price given per ft. on another page in this book. The price given per fixture covers ice box wastes, furnace connections, gas fitting, ditch work and conductors, connecting stacks, hot and cold water to the different fixtures, all supplies and fuel gas, waste and vent pipes, soil pipe stacks and under-floor work and testing. The Plumber's Time given is for buildings not over three stories high.

Plumber's Time on extra wide, long and high buildings is given on another page in this book.

How to arrive at Plumber's Time in installing new fixtures in old buildings.

1 fixture job	Ordinary.....	15.30
2 fixture job	Ordinary.....	11.10
3 fixture job	Ordinary.....	9.10
4 fixture job	Ordinary.....	10.75
5 fixture job	Ordinary.....	9.15
6 fixture job	Ordinary.....	10.75

How to arrive at Plumber's Time in installing new fixtures in new buildings, cottages and bungalows.

5 fixture job	.....	8.60
6 fixture job	.....	8.25
7-8 fixture job	.....	9.50

How to arrive at Plumber's Time in installing new fixtures in new double flat buildings.

10 fixture job	.....	7.50
11-20 fixture job	.....	7.75
20-50 fixture job, 4 and 6 flat bldgs.	.....	9.00
50-65 fixture job, 8, 9 and 10 flat bldgs., with showers and double bath rooms.	.....	9.50
65-100 fixture job, 10 to 12 flat bldgs.	.....	9.75
110 fixture job, 24 flats, ordinary.	.....	9.35

How to arrive at Plumber's Time in installing new fixtures in stores and flat buildings.

15 fixtures and up, for each fixture.	15.00
---------------------------------------	-------	-------

How to arrive at Plumber's Time if Iron Sewer is needed.

4- 6 in., per ft.	.....	.20
8-10 in., per ft.	.....	.25

This takes care of all branches and for openings and bends to top of basement floor.

How to arrive at Plumber's Time on extra long and wide and high buildings.

Basement, EACH FIXTURE.....	\$ 8.00
1 story, " "	8.00
2 story, " "	8.00
3 story, " "	8.50
4 story, " "	9.00
5 story, " "	9.50
6 story, " "	10.00
7 story, " "	10.50
8 story, " "	11.00
9 story, " "	11.50
10 story, " "	12.00
11 story, " "	12.50
12 story, " "	13.00
13 story, " "	13.50
14 story, " "	14.00
15 story, " "	14.50
16 story, " "	15.00
17 story, " "	15.50
18 story, " "	16.00
19 story, " "	16.50
20 story, " "	17.00

Plumber's Time on stock made up in shop is to be charged to job; when delivering same to job it must be charged with material.

Plumber's Time on saloon bar and ice box connections, add 90 % to the Net Cost of Material and Laborers' Time.

If a job with Material and Laborers' Time	
Net amounts to.....	\$30.00
Add 90 % on each Dollar to the above mentioned, which is.....	27.00

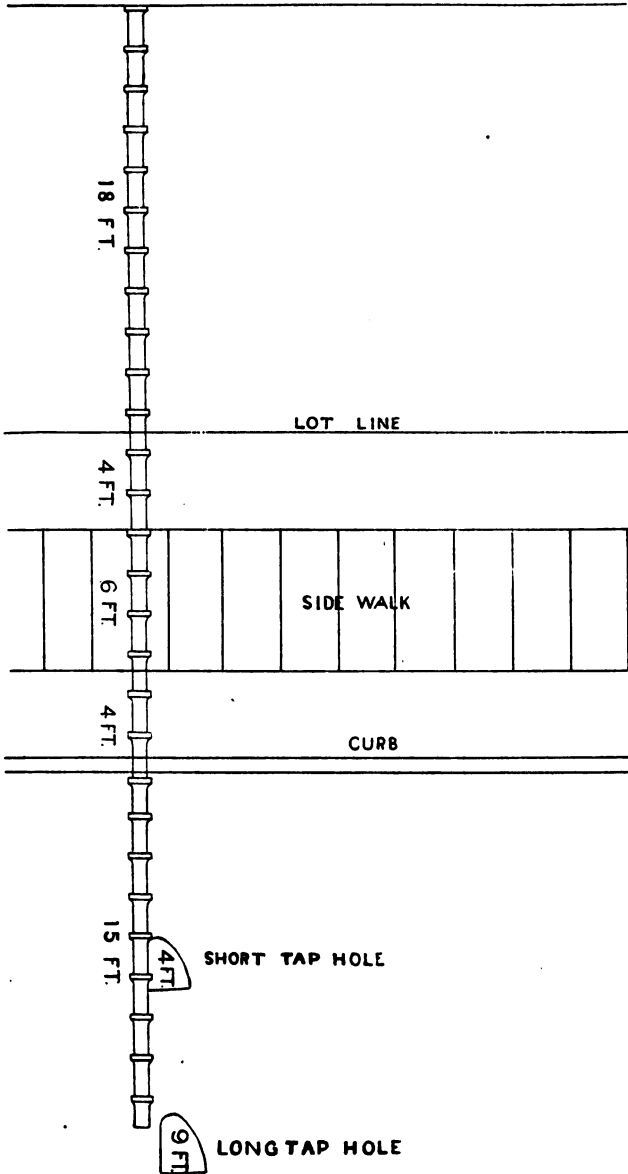
\$57.00

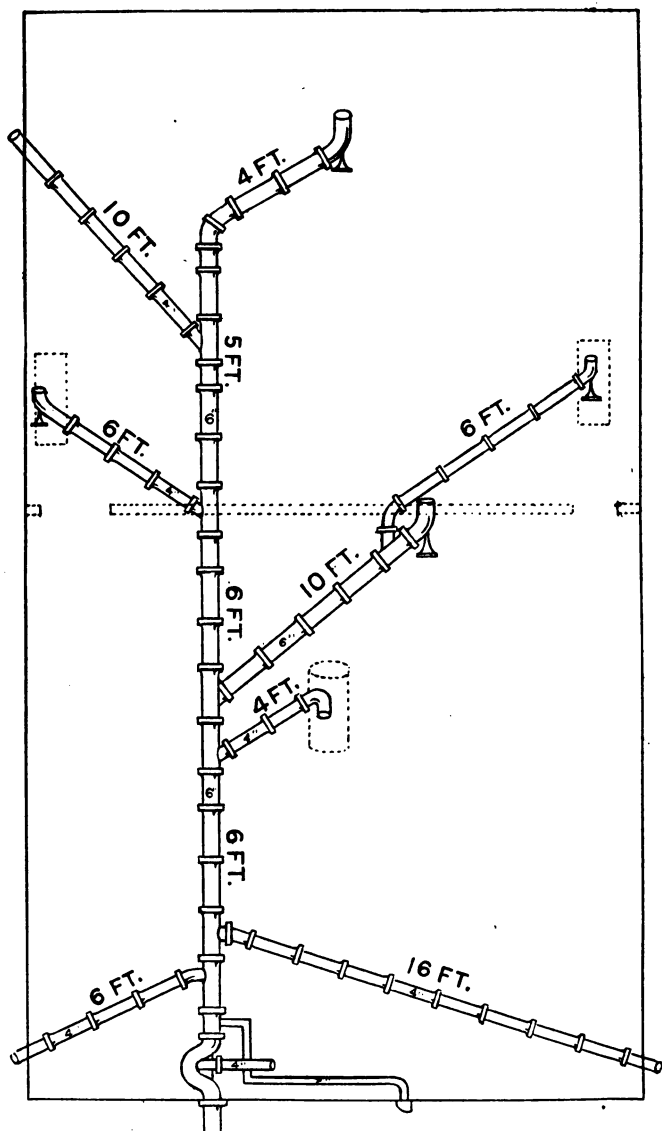
Overhead according to the amount of business done per year, if it is 10 %, which is. 5.70

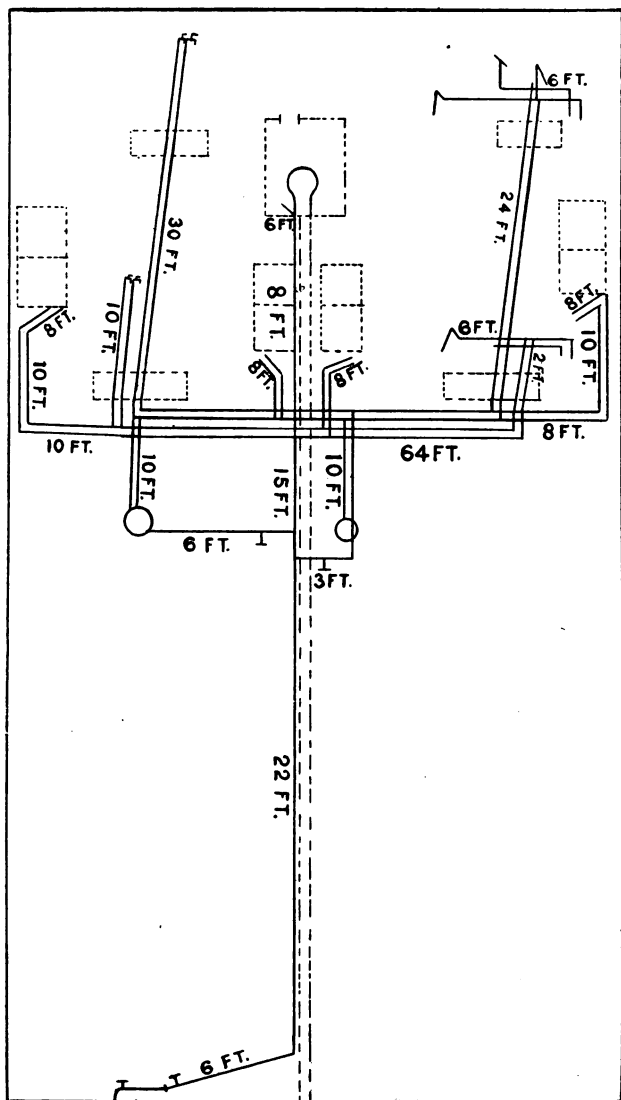
This is your Gross Cost.....	\$62.70
15 % Gain	9.45

Bid\$72.15

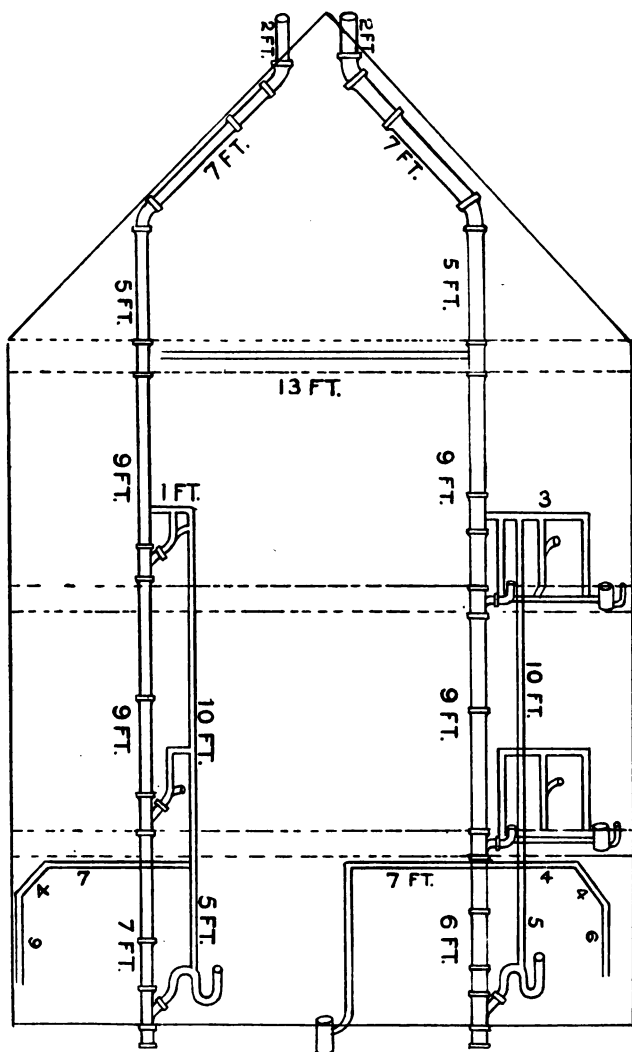
WALL OF BUILDING







20



Mr. Plumber, if you do one job according to the system of measuring and figuring, you will know the results, and I believe you will never go back to the old mixed up, loose guessing and unsystematized way that has shown you nothing or told you but little more. Perhaps for all the time spent in your business, you need not wait one year to find this out, no matter how small or large the job may be, just measure and figure according to the system before you, simply copy the amounts and figures all the way through as the job is figured, as the material is charged to the job, as the material, Laborers' and Plumbers' Time is credited to the job.

If you ever think that you would like to really, absolutely and positively know the facts and the real ways of the contracting and plumbing business, just do one job according to the system in this book and there is enough said, if after you have a charge of every article that costs money on the job, that has been delivered to the job, just as shown in this system and price it all out carefully same as figured. Get the total charge cost to the job, and the same with the credits and deduct the credits from the total cost to the job and then compare the net cost of the job after being completed with the cost figured and you will then see the exact results; you will know whether you figured less or more on each slip of material or on the whole job complete; you will know the exact amount of profits you made and you will know the correct amount the job costs you and what you figured it to cost just as shown in this system.

FIXTURES.

Job figured.

4 1/2 ft. Bath Tubs	
2-5 ft. Bath Tubs at \$10.24 each.....	\$20.48
18x21x8 Basins, Plain	
18x21x8 Basins, Apron	
2-18x24x10 Basins, Apron, at \$6.00.....	12.00
20x24x10 Basins, Apron	
1-Closet, G. Oak	9.12
2-Closets, Steel King, at \$11.24 each.....	22.48
Closets, Enamel Tank	
18x30 Plain Sinks	
20x30 Plain Sinks	
2-20x30 1-Piece Sinks, R. R., \$13.23 ea..	26.46
20x30 1-Piece Sinks, Apron	
20x30 Sinks, Rev. Drain	
2-24x48 Laundry Tubs, Plain, at \$5.74 ea.	11.48
24x48 Laundry Tubs, with Back	
2-30 gal. Boilers and Stands, at \$6.48 ea..	12.96
40 gal. Boilers and Stands	
	<hr/>
	\$114.98

This image shows a full page of primary-ruled paper. It features ten horizontal rows of small black dots, designed for handwriting practice. The dots are evenly spaced both horizontally and vertically across the entire page. There is no text or other markings on the paper.

1-4 in. Cleanout	\$0.53
3-4 in. Ferrules, at .41 each.....	1.23
4-2 in. Ferrules, at .20 each.....	.80
3-2 in. Ball Joints, at .47 each.....	1.41
4-1 1/2 in. Ball Joints, at .36 each.....	1.44
2-1 1/2 Con. Waste and Overflow, at .98 each.	1.96
2-1 1/2 Sink Traps, at 1.81 each.....	3.62
2-1 1/4 Basin Traps, at 1.62 each.....	3.24
4-1/2 in. Bath Supplys, at .44 a pair.....	.88
4-1/2 in. Basin Supplys, at .68 a pair.....	1.36
2-No. 4 1/2 Bath Cocks, at 1.27 each.....	2.54
4-No. 0 Basin Cocks, at .58 each.....	2.32
4-1/2 x 5/8 F. F. & Thimble Bibbs, at .62.....	2.48
8-1/2 in. Laundry Tub Bibbs, at .35 and .38.	2.86
2-1/2 in. Boiler Cocks, at .38 each.....	.76
1 in. Comp. Shower Cocks	
3-3/4 in. Comp. Shower Cocks, at .68 each.	2.04
2-3/8 Pet Cocks, at .15 each.....	.30
1-3/4 R. W. Stops, L. P.88
Cock Hole Plugs	

\$30.65

GALVANIZED PIPE.

Job figured.

28 ft. 2	in. Galv. Pipe, at .15	a ft....	\$ 4.20
54 ft. 1½	in. Galv. Pipe, at .11	a ft....	5.94
3 ft. 1¼	in. Galv. Pipe, at .093	a ft....	.28
ft. 1	in. Galv. Pipe	.....
274 ft. ¾	in. Galv. Pipe, at .047	a ft....	12.88
51 ft. ½	in. Galv. Pipe, at .039	a ft....	1.99
6 ft. ⅜	in. Galv. Pipe, at .035	a ft....	.21
6-2	in. Galv. Fittings, at .25	each....	1.50
14-1½	in. Galv. Fittings, at .20	each....	2.80
1¼	in. Galv. Fittings	.....
1	in. Galv. Fittings	.....
44-¾	in. Galv. Fittings, at .06	each....	2.64
22-½	in. Galv. Fittings, at .05	each....	1.10
3-⅜	in. Galv. Fittings, at .03	each....	.09
8-½	in. Fleck Fittings, at .09	each....	.72
4-Boiler Unions,	at .18	each.....	.72

\$35.07

[illegible]

1 ft. 4 in. Lead Soil, 8 lbs., at .071 a lb.	\$ 0.57
9 ft. 2 in. Lead Soil, 36 lbs., at .071 a lb.	2.56
19 ft. 1½ Lead Waste, 66½ lbs., at .071 lb.	4.72
8 ft. 1¼ Lead Waste, 20 lbs., at .071 lb.	1.42
ft. 1 in. Ex. Strong Lead Pipe.....	
50 ft. ¾ in. Ex. Strong Lead Pipe, .071 lb.	12.43
ft. ⅝ in. Ex. Strong Lead Pipe.....	
ft. ½ in. Ex. Strong Lead Pipe.....	
2-4x12 Lead Bends, at .92 each.....	1.84
2-4 in. Drum P. Traps, at 1.50 each.....	3.00
1½ Cudell P. Traps	
2-1½ P. Traps, at .33 each.....	.66
16 lbs. Solder, at .21 a lb.....	3.36
75 lbs. Old Lead, at .068 a lb.....	5.10

\$35.66

[illegible]

SOIL PIPE.

Job figured.

44 ft. 4 in. Ex. H. Soil Pipe, at .22 a ft.....	\$9.68
40 ft. 2 in. Ex. H. Soil Pipe, at .11 a ft.....	4.40
2-4 in. Double Hubs, at .25 each.....	.50
2-2 in. Double Hubs, at .15 each.....	.30
2-4 in. Pipe Rests, at .15 each.....	.30
2-2 in. Pipe Rests, at .10 each.....	.20
2-4 in. San. Tees, at .47 each.....	.94
1-4x2 Tapt Tee .....	.42
4x2 Tapt Cross	
2-4 in. $\frac{1}{8}$ in. Bends, at .28 each.....	.56
4 in. $\frac{1}{4}$ in. Bends	
2-2 in. $\frac{1}{8}$ in. Bends, at .19 each.....	.38
1-4x2 Y .....	.37
2-2 in. Y, at .25 each.....	.50
1-2 in. Tapt Y .....	.60
1-5x2 Tapt Reducer .....	.50
1-5x4 Reilly Bend	1.05
1-4x4 Reilly Bend .....	.92
2-4x2 Reilly Bend, at .92 each.....	1.84
1-7 ft. Stop Box	1.00
2-Galv. Roof Caps, at .60 each.....	1.20
7½ lbs. Oakum, at .04 a lb.....	.30

 \$25.96

ft. 8 in. Soil Pipe.....

ft. 6 in. Soil Pipe.....

ft. 5 in. Soil Pipe.....

ft. 3 in. Soil Pipe.....

.....

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MISCELLANEOUS.

Job figured.

9 lbs. Putty, at .025 a lb.....	\$0.23
5 ½ gal. Gasoline, at .15 a gal.....	.83
8 ft. Jack Chain, at .015 a ft.....	.12
3 Candles, at .025 each.....	.08
5 ½ doz. 1 ½ Screws, at .02 a doz.....	.11
1 doz. ¾ Screws, at .01 a doz.....	.01
2 Basin Gaskets, at .03 each.....	.06
2 Bath Gaskets, at .04 each.....	.08
2 Sink Gaskets, at .04 each.....	.08
1 lb. Straps .....	.13
¼ gal. Lard Oil, at .87 a gal.....	.22
¼ gal. Linseed Oil, at .65 a gal.....	.17
2 Ice Box Pans, at .15 each.....	.30
Sink Brackets	
6 ft. N. P. Basin Chain, at .02 a ft.....	.12
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	\$2.54

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BLACK PIPE.

28 ft. 1 in. Black Pipe, at .04 a ft.....	\$ 1.12
11 ft. ¾ in. Black Pipe, at .028 a ft.....	.31
14-1 in. Black Fittings, at .05 each.....	.70
12-¾ in. Black Fittings, at .04 each.....	.48
387 ft. Gas Pipe, Average .03 a ft.....	11.61
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	\$14.22

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17 ½ da. Plumber's Time, at 5.00 a da....	87.50
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ft. 8 in. Clay Pipe	
90 ft. 6 in. Clay Pipe, at .095 a ft.	\$8.55
46 ft. 4 in. Clay Pipe, at .06 a ft.	2.76
1-6x4 H. H. Trap	.....	.76
1-6x6 Tee	.....	.38
1-6x6 Y	.....	.38
1-6x4 Y	.....	.38
4x4 Y	.....
3-6 in. Curves, at .285 each	.....	.86
4-4 in. Curves, at .18 each	.....	.72
2 Bags Cement, at .48 a bag	.....	.96

175 ft. Digging, at .25 a ft..... 43.75

[illegible]

SOIL PIPE.

Charged to job.

45 ft. 4 in. Ex. H. Soil Pipe, at .22 a ft.....	\$9.90
40 ft. 2 in. Ex. H. Soil Pipe, at .11 a ft.....	4.40
2-4 in. Double Hubs, at .25 each.....	.50
2-2 in. Double Hubs, at .15 each.....	.30
2-4 in. Pipe Rests, at .15 each.....	.30
2-2 in. Pipe Rests, at .10 each.....	.20
2-4 in. San. Tees, at .47 each.....	.94
1-4x2 Tapt Tee .....	.42
4x2 Tapt Cross	
2-4 in. $\frac{1}{8}$ Bends, at .28 each.....	.56
4 in. $\frac{1}{4}$ Bends	
2-2 in. $\frac{1}{8}$ Bends, at .19 each.....	.38
1-4x2 Y .....	.37
2-2 in. Y, at .25 each.....	.50
1-2 in. Tapt Y .....	.60
1-5x2 Tapt Reducer .....	.50
1-5x4 Reilly Bend	1.05
1-4x4 Reilly Bend .....	.92
2-4x2 Reilly Bend, at .92 each.....	1.84
1-7 ft. Stop Box	1.00
2 Galv. Roof Cap, at .60 each.....	1.20
7 $\frac{1}{2}$ lbs. Oakum, at .04 a lb.....	.30
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	\$26.18

ft. 8 in. Soil Pipe.....

ft. 8 in. Soil Pipe.....

ft. 6 in. Soil Pipe.....

ft. 3 in. Soil Pipe.....

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1 ft. 4 in. Lead Soil, 8 lbs., at .071 a lb.	\$ 0.57
10 ft. 2 in. Lead Soil, 40 lbs., at .071 a lb.	2.84
20 ft. 1½ Lead Waste, 70 lbs., at .071 a lb.	4.97
8 ft. 1¼ Lead Waste, 20 lbs., at .071 a lb.	1.42
ft. 1 in. Ex. Strong Lead Pipe.....	
59 ft. ¾ in. Ex. Strong Lead Pipe, 206 lbs.	14.70
ft. ⅝ in. Ex. Strong Lead Pipe.....	
ft. ½ in. Ex. Strong Lead Pipe.....	
2-4x12 or 15 Lead Bends, at .92 each....	1.84
2-4 in. Drum P. Traps or Plain, at 1.50...	3.00
1½ Cudell P. Traps	
2-1½ P. Traps, at .33 each.....	.66
20 lbs. Solder, at .21 a lb.....	4.20
80 lbs. Old Lead, at .068 a lb.....	5.44

\$39.64

[illegible]

MISCELLANEOUS.

Charged to job.

10 lbs. Putty, at .025 a lb.....	\$0.25
5½ gal. gasoline, at .15 a gal.....	.83
8 ft. Jack Chain, at .015 a ft.....	.12
3 Candles, at .025 each.....	.08
6½ doz. 1½ Screws, at .02 a doz.....	.13
1 doz. ¾ Screws, at .01 a doz.....	.01
2 Basin Gaskets, at .03 each.....	.06
2 Bath Gaskets, at .04 each.....	.08
2 Sink Gaskets, at .04 each.....	.08
1 lb. Straps .....	.13
¼ gal. Lard Oil, at .87 a gal.....	.22
¼ gal. Linseed Oil, at .65 a gal.....	.17
2 Icebox Pans, at .15 each.....	.30
Sink Brackets	
6 ft. N. P. Basin Chain, at .02 a ft.....	.12
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	\$2.58

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BLACK PIPE.

33 ft. 1 in. Black Pipe, at .04 a ft.....	\$1.32
13 ft. ¾ in. Black Pipe, at .028 a ft.....	.36
14-1 in. Black Fittings, at .05 each.....	.70
15-¾ in. Black Fittings, at .04 each.....	.60
400 ft. Gas Pipe, at .03 a ft.....	12.00
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	\$14.98

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17 da. Plumbers' Time, at 5.00 per day...	85.00
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CLAY PIPE.

Credit to job.

ft. 8 in. Clay Pipe	
4 ft. 6 in. Clay Pipe, at .095 a ft.....	\$0.38
4 ft. 4 in. Clay Pipe, at .06 a ft.....	.24
6x4 H. H. Trap	
6x6 Tee	
6x6 Y	
6x4 Y	
4x4 Y	
1-6 in. Curve29
4 in. Curve	
Bags Cement	
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	\$0.91

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2 ft. Digging, at .25 a ft..... .50

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SOIL PIPE.

Credit to job.

2 ft. 4 in. Ex. H. Soil Pipe, at .22 a ft.	\$0.44
1 ft. 2 in. Ex. H. Soil Pipe.....	.11
4 in. Double Hubs	
2 in. Double Hubs	
4 in. Pipe Rests	
2 in. Pipe Rests	
4 in. San. Tees	
4x2 Tapt Tees	
4x2 Tapt Cross	
4 in. $\frac{1}{8}$ Bend	
4 in. $\frac{1}{4}$ Bend	
2 in. $\frac{1}{8}$ or $\frac{1}{4}$ Bend	
1-4x2 Y .....	.37
2 in. Y	
2 in. Tapt Y	
5x2 Tapt Reducer	
5x4 Reilly Bend	
4x4 Reilly Bend	
4x2 Reilly Bend	
7 ft. Stop Box	
Galv. Roof Cap	
$\frac{1}{2}$ lb. Oakum02
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	\$0.94

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ft. 8 in. Soil Pipe.....

ft. 6 in. Soil Pipe.....

ft. 5 in. Soil Pipe.....

ft. 3 in. Soil Pipe.....

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	ft. 4	in. Lead Soil	
	ft. 2	in. Lead Soil	
1 1/2	ft. 1 1/2	in. Lead Waste, 5 1/4 lbs.....	\$0.37
1	ft. 1 1/4	in. Lead Waste, 2 1/2 lbs.....	.18
	ft. 1	in. Ex. Strong Lead Pipe.....	
9	ft. 3/4	in. Ex. Strong Lead Pipe, 32 lbs.	2.27
	ft. 5/8	in. Ex. Strong Lead Pipe.....	
	ft. 1/2	in. Ex. Strong Lead Pipe.....	
4x12	Lead Bends		
4 in.	Drum P. Traps or Plain.....		
1 1/2	Cudell P. Traps.....		
1 1/2	P. Traps		
5 lbs.	Solder, at .21 a lb.....		1.05
6 lbs.	Old Lead, at .068 a lb.....		.41
			<hr/>
			\$4.28

[illegible]

MISCELLANEOUS.

Credit to job.

½ lb. Putty, at .025 a lb.....	\$0.01
1 gal. Gasoline .....	.15
ft. Jack Chain	
Candles	
1 doz. 1½ Screws .....	.02
	<hr/>
	\$0.18
doz. ⅞ Screws	
Basin Gaskets	
Bath Gaskets	
Sink Gaskets	
lbs. Straps	
gal. Lard Oil	
gal. Linseed Oil	
Icebox Pans	
Sink Brackets	

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BLACK PIPE.

6 ft. 1 in. Black Pipe, at .04 a ft.....	\$0.24
3 ft. ¾ in. Black Pipe, at .028 a ft.....	.08
1 in. Black Fittings	
4-¾ in. Black Fittings, at .04 each.....	.16
19 ft. Gas Pipe, Average .03 a ft.....	.57
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	\$1.05

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½ da. Plumber's Time, at 5.00 per day.... 2.50

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TOTAL.

Credit to job.

Fixtures	
Permits	
Brass	
Clay Pipe	\$0.91
Soil Pipe94
Lead Pipe	4.28
Galvanized Pipe	2.09
Black Pipe	1.05
Miscellaneous18
2 ft. Digging, at 25 a ft.50
Plumber's Time	2.50
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	\$12.45

Contract Price	\$532.93
Total Charges to Job.....	\$441.80
Total Credits from Job.....	12.45

Total Net Cost	429.35
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Gross Gain	\$103.58
Expense, 10 % on Net Cost.....	42.94

Net Gain	\$ 60.64
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What percentage to use in figuring Overhead Expense according to the amount of business done per year.

The plumber that does Five Thousand Dollars' worth of business a year and does not work with the tools, hires all of his mechanical help, by keeping records, charging all material, Laborers' and Plumbers' Time to each contract and crediting material returned from contracts. Without doing this, you will know very little about your business. He has an Overhead Expense of Fifteen Hundred Dollars for the year; in order to figure this in his business he has to add 30% to each Dollar's worth of business for Overhead Expense, in order to earn the same amount as the Overhead Expense is, add 30% to each Dollar's worth of business. This will give you a Gross Profit for the year of.....\$3000.00
 Overhead and Depreciation for the year.. 1500.00

 Net Income or Profit.....\$1,500.00

For the plumber, the same as above mentioned, only that he does all of his mechanical work, hires no plumbers, he has the same Expense as the one above, Fifteen Hundred Dollars a year, he has to add 30% to each Dollar's worth of business for Overhead Expense on Five Thousand Dollars' worth of business, which is\$1500.00

If he does a full Five Thousand Dollars' worth of business, which will be about 300 days' work at \$5.00 per day, he will earn 1500.00

 Gross Income for the year.....\$3000.00
 Overhead Expense for the year's business 1500.00

 Net Income or Profit.....\$1500.00

The plumber that does Ten Thousand Dollars' worth of work a year, has an Overhead Expense of Fifteen Hundred Dollars per year; in order to figure this in his business he has to add 15% to each Dollar's worth of business, which is\$1500.00
 He has to add 15% to each Dollar's worth of business, which is..... 1500.00

Your Gross Income for the year.....\$3000.00
 Overhead Expense for the year..... 1500.00

Net Income or Profit.....\$1500.00

In order to earn more, figure higher percentage for Profit.

The plumber that does Fifteen Thousand Dollars' worth of business, has an Overhead Expense of Eighteen Hundred Dollars per year; in order to figure this in his business he has to add 12% to each Dollar's worth of business, which is...\$1800.00
 In order to earn the same as your Overhead Expense is, add 12% to each Dollar's worth of business, which is..... 1800.00

Gross Income for the year.....\$3600.00
 Overhead Expense for the year..... 1800.00

Net Income or Profit.....\$1800.00

In order to earn more than this, figure higher percentage for Profit.

The plumber that does Twenty Thousand Dollars' worth of business per year has an Overhead Expense of Two Thousand Dollars a year; in order to figure this in his business, he has to add 10% to each Dollar's worth of business, which is\$2000.00
 To earn the same amount as for Overhead Expense add 10% to each Dollar's worth of business, which is..... 2000.00

Gross Income for the year.....\$4000.00
 Overhead Expense for the year..... 2000.00

Net Income or Profit.....\$2000.00

In order to earn a larger Profit, add larger percentage of Profit.

The plumber that does Twenty-five Thousand Dollars' worth of business has an Overhead Expense of Twenty-five Hundred Dollars a year; in order to figure this in his business he must add 10% to each Dollar's worth of business, which is\$2500.00

In order to earn as much as his Overhead Expense is, he must add 10% to each Dollar's worth of business, which is... 2500.00

Gross Income for the year.....\$5000.00

Overhead Expense for the year..... 2500.00

Net Gain or Profit.....\$2500.00

The plumber that does Thirty Thousand Dollars' worth of business a year, has an Overhead Expense of Three Thousand Dollars a year; in order to figure this in your business, add 10% to each Dollar's worth of business, which is...\$3000.00

To earn as much as your Overhead Expense add 10% to each Dollar's worth of business, which is..... 3000.00

Your Gross Income for the year is.....\$6000.00

Overhead Expense for the year is..... 3000.00

Net Income or Profit for the year.....\$3000.00

The plumber that does Thirty-five Thousand Dollars' worth of business a year, has an Overhead Expense of Three Thousand Dollars; in order to figure this in his business he must add 9% to each Dollar's worth of business, which is\$3000.00

In order to earn Thirty-five Hundred Dollars for his year's business add 10% to each Dollar's worth of business for Profit, which is 3500.00

Gross Income for the year.....\$6500.00

Overhead Expense for the year..... 3000.00

Net Income or Profit of.....\$3500.00

The plumbers that do over Thirty-five Thousand Dollars' worth of business have an Overhead Expense of 9% on each Dollar's worth of business.

Overhead Expense and Depreciation for 20 years.

If the plumber that has been in the plumbing business for 20 years and done Twenty-five Thousand Dollars' worth of business on an average for each year, his Overhead Expense would be Fifty Thousand Dollars. After this length of time, this man instead of moving around the corner on a side street or to some basement or barn to continue his business, had he figured his Overhead Expense, he could have bought the ground where he was, even if it cost him Fifteen Thousand Dollars, and built a business block for say Twenty Thousand Dollars, and have Fifteen Thousand Dollars left to run his business with, and for some rainy days, and own his own place of business with some Income for his old days, instead of retiring on the down and out plan, as most all of them do in this business.

All the figuring, charging and crediting is very easily and quickly done by using the same slips for the same purpose. Simply fill them out in rotation, same as your measuring and figuring slips, and use the same net prices in pricing out your figuring costs, charging and credit costs. Keep the job figured slips in one envelope all the time after you get the job. Then when you get out the material to deliver on the job, have the bookkeeper get out a copy of the material wanted at this time, whatever it might be; after you have it measured, weighed or counted, charge the different items or articles on the same slips in the same way as you figured the jobs. Do the same thing with the credits; keep all of the charge slips in one envelope, the credits in another envelope, as you charge the material. Use the same net prices in pricing out the material charged to the jobs and the same for your credits, that is, unless the prices have changed in this case. Always keep your net prices right; if the prices change, get the new prices on any article, write it on a small piece of paper and paste it over the old price in the book; that is, in case you want it in the book. Otherwise change your figuring sheets in your office in order not to change the whole figuring slip in your office. In case there would be changed prices only on a few items, put the new prices on a small piece of paper and paste over the old prices.

SHOP IN BASEMENT.

But I have my shop in a basement. I do not pay the amount of rent you figure. You, Mr. Plumber, you are down in basements and ditches enough during working hours, say nothing of putting in your office and spare hours in the basement. The basement is as low down as you can get. I say to you: "Move up a notch; get up where it is dry and light; your customers do not want to take a chance of breaking their neck by going down icy steps in the winter into a dark, damp basement. Your bookkeeper will not work for you very long in that basement. It is not necessary to guess that you cannot afford a store above the ground, for you can if you will study this simple system of figuring your work. After you try one job, you will soon wake up. Say nothing of what the results will be at the end of the year.

From One to Three Thousand Dollars given away each year.

Here, Mr. Plumber, is what you are throwing away each year, deliberately throwing this money away, simply because you either do not know that you are doing it, or because you do not want to know.

Now, then, if you had this One to Three Thousand Dollars at the end of the year, would you throw it away? I should say not. But because you do not happen to have this money in your hand is the reason why you throw it away. This money is money that makes up your Overhead Expense and there is no way of getting out of it.

You may say, as I know a good many plumbers do say: "But I own my own store or shop and I do not have any rent to pay. My wife keeps the books and I have no bookkeeper's salary to pay."

Now, Mr. Plumber, get this idea out of your mind for once and for all time to come. You cannot own your store or shop these days and get off as cheap as by paying a reasonable rent, especially at the present rate of interest, taxes, insurance and all other increased expenses.

You are throwing away Two Hundred Dollars alone in depreciation in only such things as horses, wagons, harnesses, automobiles, tools, office equipments and furniture, of which I know that most of the plumbers never think of or at least do not show any signs of it in the figuring being done these days.

When you were working for a boss, you were earning \$5.00 per day, working only 44 hours per week. Now, then, if you go into business for yourself, why should you work days and nights and Sundays, and also put all of those of your family that are possibly able to work along with you to this burden, and all for even less money than you were working for by the day? It does not seem like good business judgment.

No man in business has to do this if he will make up his mind to get into the business in the right way.

Follow this system that you have before you or any better one, if there is a better one to be had, and you will be a real successful business man.

How to keep your men up to the mark, give them the mark to work by.

Do not leave the laying out of your jobs to your men, as they are not always leaders in the business. The boss who measures the jobs is the man who should know best. If the boss lays out the work and gives the plumber the center, marks them out, being at the head of the business, and understands his business. The plumbers need not lose any time as to whether they are right or wrong about digging into the work, as it costs money and a loss of customers and business to set a lead bend too close to the wall. The builder that builds once in a lifetime will have the trouble of holding up the closet seat, simply because the boss was not on the job with his mark as he should have been. It also costs money if the bend is too far away from the wall; it means a botch job, waste of time to lengthen out the flush elbows. Give them the exact centers all the time and you will save about One Hundred to One Hun-

dred and Fifty Dollars per year in money alone, say nothing about the lost customers and business. Same way with the drain layers; get your centers on the basement ceilings; drive a nail there for the plumb bob to hang on and you can get the opening in the sewer just as perfect as you can give the plumber the mark on the floor or wall. Always have a system, as perfect as possible, and you will train your men to be more systematic. Measure your jobs systematically, figure them so; put on your Overhead Expense systematically; always and always figure your Profits the same way; handle your buying in a systemized way; always use a checking system. Never let anything that costs money get out of your place of business without getting or keeping a record of it; get a record of every article that leaves your doors, or material that the wholesale houses deliver to your jobs. Always keep your shipping slips, check each item that you or your men accept on the job or at your shop or store; always check your shipping slips with your bills, and check your bills with your statements. If you return any goods to the wholesale houses, or anyone else, always make a record of it and get the signature of the one that takes it away or accepts it, no matter whether it be the teamster, clerk or anyone else; keep a record of it, file it, and you will never get mixed up or have any disputes. Always weigh all of your lead pipe when hauling same to jobs, when charging it. Do the same with your credits from the jobs; charge the bends and traps separate; charge the feet of soil pipe, charge the fittings separate; clay pipe by the feet; traps and fittings separate; galvanized pipe by the foot; count and weigh the fittings; charge the items of brass; charge all of the fixtures, each kind separate.

The Cost to Hand a Dollar's Worth of Plumbing Work in the Plumbing Business.

For the plumber that does Five Thousand Dollars' worth of business a year, he has an Overhead Expense of Fifteen Hundred Dollars a year, in order to do business in a businesslike manner, by charging all material delivered to each contract and crediting all material returned from the contracts by keeping records and running business in a business-

like manner. The Cost to handle a Dollar's worth of business to this plumber is 30 % on the Dollar. This will take care of the year's Overhead Expense in order to earn the same amount as it costs you to do business add the same per cent on each Dollar's worth of business, which will give you Fifteen Hundred Dollars for your year's business and this is only what a journeyman plumber earns a year with no Overhead Expense except carfare, if it is too far for him to walk from home to the job.

The plumber that does Ten Thousand Dollars' worth of business a year, in order to get the cost to handle a Dollar's worth of business, he must add 15 % to each Dollar's worth of business, and in order to earn the same amount as it costs to do business add the same per cent to each Dollar's worth of business.

The plumber that does Fifteen Thousand Dollars' worth of business a year, it costs him 12 % on each Dollar's worth of business. He has an Overhead Expense of Eighteen Hundred Dollars a year in order to make the same amount it costs him to do business, he must add the same percentage as for Overhead Expense.

MEMORANDA.

The amount of business a plumber does for the shop that does Five Thousand Dollars worth of Business a Year.

1 minute	\$ 0.03 ½	1 week	\$ 100.00
1 hour	2.12	1 month	418.00
1 day	16.70	1 year	5000.00

Ten Thousand Dollars, 2 men.

1 minute	\$ 0.07	1 week	\$ 200.00
1 hour	4.25	1 month	840.00
1 day	33.50	1 year	10000.00

Fifteen Thousand Dollars, 3 men.

1 minute	\$ 0.10	1 week	\$ 300.00
1 hour	6.25	1 month	1250.00
1 day	50.00	1 year	15000.00

Twenty Thousand Dollars, 4 men.

1 minute	\$ 0.13	1 week	\$ 400.00
1 hour	8.33	1 month	1666.67
1 day	66.67	1 year	20000.00

Twenty-five Thousand Dollars, 5 men.

1 minute	\$ 0.17	1 week	\$ 500.00
1 hour	10.42	1 month	2083.00
1 day	83.33	1 year	25000.00

Thirty Thousand Dollars, 6 men.

1 minute	\$ 0.20	1 week	\$ 600.00
1 hour	12.50	1 month	2500.00
1 day	100.00	1 year	30000.00

Thirty-five Thousand Dollars, 7 men.

1 minute	\$ 0.24	1 week	\$ 700.00
1 hour	14.58	1 month	2916.67
1 day	116.67	1 year	35000.00

What it costs the plumber to do business by using the system and methods given in this book for the minute and to the end of the year, for the shop that does Five Thousand Dollars worth of Business a Year.

1 minute	\$0.01	1 week	\$ 30.00
1 hour .....	.62 ½	1 month	125.00
1 day	5.00	1 year	1500.00

The shop that does Ten Thousand Dollars worth of business a year, the Cost is the same as the Five Thousand Dollar shop above mentioned.

Fifteen Thousand Dollar Shop, 3 men.

1 minute	\$0.01 ¼	1 week	\$ 36.00
1 hour .....	.75	1 month	150.00
1 day	6.00	1 year	1800.00

Twenty Thousand Dollar Shop, 4 men.

1 minute	\$0.01 ½	1 week	\$ 42.00
1 hour .....	.83	1 month	166.00
1 day	6.68	1 year	2000.00

Twenty-five Thousand Dollar Shop, 5 men.

1 minute	\$0.01 ¾	1 week	\$ 50.00
1 hour	1.05	1 month	209.00
1 day	8.33	1 year	2500.00

Thirty Thousand Dollar Shop, 6 men.

1 minute	\$ 0.02	1 week	\$ 65.00
1 hour	1.25	1 month	250.00
1 day	10.00	1 year	3000.00

For the shop that does Thirty-five Thousand Dollars worth of business, same as the Thirty Thousand Dollar shop above mentioned.

PROFITS.

These are the Profits you will make if you use the systemized estimating sheets and percentages of Overhead Expense given in the book, "The Right Way to Figure Plumbing." Five Thousand Dollar Shop, 1 man.

1 minute	\$0.01	1 week	\$ 30.00
1 hour .....	.62½	1 month	125.00
1 day	5.00	1 year	1500.00

Ten Thousand Dollar Shop, 2 men.

1 minute	\$0.01	1 week	\$ 30.00
1 hour .....	.62½	1 month	125.00
1 day	5.00	1 year	1500.00

Fifteen Thousand Dollar Shop, 3 men.

1 minute	\$0.01¼	1 week	\$ 36.00
1 hour .....	.75	1 month	150.00
1 day	6.00	1 year	1800.00

Twenty Thousand Dollar Shop, 4 men.

1 minute	\$0.01½	1 week	\$ 42.00
1 hour .....	.83	1 month	167.00
1 day	6.68	1 year	2000.00

Twenty-five Thousand Dollar Shop, 5 men.

1 minute	\$0.01¾	1 week	\$ 50.00
1 hour	1.05	1 month	209.00
1 day	8.33	1 year	2500.00

Thirty Thousand Dollar Shop, 6 men.

1 minute	\$0.02	1 week	\$ 65.00
1 hour	1.25	1 month	250.00
1 day	10.00	1 year	3000.00

Thirty-five Thousand Dollar Shop, 7 men.

1 minute	\$ 0.02½	1 week	\$ 70.00
1 hour	1.45	1 month	292.00
1 day	11.65	1 year	3500.00

What it costs to work a plumber for the shop that does Five Thousand Dollars worth of Business a year, 1 man shop.

1 minute	\$ 0.02	1 week	\$ 60.00
1 hour	1.25	1 month	250.00
1 day	10.00	1 year	3000.00

Ten Thousand Dollars, 2 men.

1 minute	\$0.01 ½	1 week	\$ 45.00
1 hour .....	.94	1 month	187.00
1 day	7.50	1 year	2250.00

Fifteen Thousand Dollars, 3 men.

1 minute	\$0.01 ½	1 week	\$ 42.00
1 hour .....	.88	1 month	175.00
1 day	7.00	1 year	2100.00

Twenty Thousand Dollars, 4 men.

1 minute	\$0.01 ½	1 week	\$ 42.00
1 hour .....	.83	1 month	166.00
1 day	6.68	1 year	2000.00

Twenty-five Thousand Dollars, 5 men.

1 minute	\$0.01 ½	1 week	\$ 42.00
1 hour .....	.83	1 month	166.00
1 day	6.68	1 year	2000.00

Thirty Thousand Dollars, 6 men.

1 minute	\$0.01 ½	1 week	\$ 42.00
1 hour .....	.83	1 month	166.00
1 day	6.68	1 year	2000.00

Thirty-five Thousand Dollars, 7 men.

1 minute	\$0.01 ¼	1 week	\$ 40.00
1 hour .....	.80	1 month	160.00
1 day	6.43	1 year	1930.00

All those doing more than Thirty-five Thousand Dollars worth of business per year run about the same as the Thirty-five Thousand Dollar shop.

The amount of Profits each journeyman plumber earns his boss for a minute, an hour, a day, a week, a month and a year for the shop that does Five Thousand Dollars worth of business a year, 1 man shop, providing the systemized estimating sheets are used and the percentages of Overhead Expense given in the book, "The Right Way to Figure Plumbing."

1 minute	\$0.01	1 week	\$ 30.00
1 hour .....	.62 ½	1 month	125.00
1 day	5.00	1 year	1500.00

Ten Thousand Dollar Shop.

1 minute	\$0.00 ½	1 week	\$ 15.00
1 hour .....	.31 ¼	1 month	63.25
1 day	2.50	1 year	750.00

Fifteen Thousand Dollar Shop.

1 minute	\$0.00 ⅓	1 week	\$ 12.00
1 hour .....	.25	1 month	50.00
1 day	2.00	1 year	600.00

Twenty Thousand Dollar Shop.

1 minute	\$0.00 ¼	1 week	\$ 10.00
1 hour .....	.21	1 month	42.00
1 day	1.68	1 year	500.00

Twenty-five Thousand Dollar Shop.

1 minute	\$0.00 ⅓	1 week	\$ 10.00
1 hour .....	.21	1 month	42.00
1 day	1.68	1 year	500.00

Thirty Thousand Dollar Shop.

1 minute	\$0.00 ¼	1 week	\$ 10.00
1 hour .....	.21	1 month	42.00
1 day	1.68	1 year	500.00

Thirty-five Thousand Dollar Shop.

1 minute	\$0.00 ⅓	1 week	\$ 10.00
1 hour .....	.21	1 month	42.00
1 day	1.68	1 year	500.00

For the shops that do more than Thirty-five Thousand Dollars worth of business a year, each journeyman will earn the same in Profits for the boss as the one does in the Thirty-five Thousand Dollar shop.

Remember, the percentages for Overhead Expense given in the book "The Right Way to Figure Plumbing" are your Costs to do business, whether you use this system or not, you must use the percentages of Overhead given in order to get your Gross Cost in doing business.

Overhead Expense for 1 day to run your business or within a few fractions thereof, for 300 working days per year.

\$ 5,000.00	Shop	.....1 man,	\$ 5.00
\$10,000.00	Shop	.....2 men,	5.00
\$15,000.00	Shop	.....3 men,	6.00
\$20,000.00	Shop	.....4 men,	6.68
\$25,000.00	Shop	.....5 men,	8.34
\$30,000.00	Shop	.....6 men,	10.00
\$35,000.00	Shop same expense as \$30,000.00		10.00

What it costs to work a plumber for one day at 300 working days per year, that is at \$5.00 a day, scale for plumber's wages.

1 man shop, per day.....	\$10.00
2 man shop, per day.....	7.50
3 man shop, per day.....	7.00
4 man shop, per day.....	6.68
5 man shop, per day.....	6.68
6 man shop, per day.....	6.68
7 man shop, per day.....	6.43

What price to charge to earn same Profits on jobbing and day work, where little or no material is used as you do on Contract work, providing you are figuring the percentages for Overhead Expense given in the book on Contract work and to earn the amount given in the book for the year.

The shop that does Five Thousand Dollars worth of business per year, has a one man shop, charge per hour.....	\$1.87 ½
The shop that does Five Thousand Dollars worth of business and the boss does all of his own work, hires no plumbers, charge per hour	1.25
Ten Thousand Dollar shop works 2 men, charge per hour	1.25
Fifteen Thousand Dollar shop works 3 men, charge per hour	1.13

Twenty Thousand Dollar shop works 4 men, charge per hour	1.05
Twenty-five Thousand Dollar shop works 5 men, charge per hour.....	1.05
Thirty Thousand Dollar shop works 6 men, charge per hour	1.05
Thirty-five Thousand Dollar shop works 7 men, charge per hour.....	1.00
Those doing more than Thirty-five Thousand and Dollars worth of business a year, the charge per hour is the same as the Thirty-five Thousand Dollar shop, per hour	1.00

Danger in Small Jobbing and Day Work.

Look out for too much small jobbing and day work. As I figure it out, there is danger in being too sure that jobbing and day work are all gold, as a great many seem to think, where but little material or no material is used on this kind of work. The reason for this is, that 6 men will do Thirty Thousand Dollars worth of business on Contract Work in a year, and on the small jobbing and day work these same 6 men, if they were to work all year on such work, they can only do Fifteen Thousand Dollars worth of business for the year. The difference is between the amount of material they put in on the different work they do. A man will do about \$16.50 worth of business a day on Contract Work, as against \$7.20 a day or a little more on small Jobbing or Day Work. This is particularly so according to the prices charged at the present time for this kind of work.

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